

**IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF SOUTH CAROLINA**

Patricia M. Sawasky,	)	
	)	
Plaintiff,	)	Civil Action No. 8:14-4673-RMG
	)	
vs.	)	
	)	
Internal Revenue Service and Ms.	)	
Gill (#1680944),	)	<b>ORDER</b>
	)	
Defendants.	)	
	)	
	)	


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This matter comes before the Court on the recommendation of the Magistrate Judge that the motion of Plaintiff to be allowed to proceed in District Court without paying fees or costs be denied. (Dkt. No. 7). Plaintiff was advised that she had 14 dates from the issuance of the Magistrate Judge's Report and Recommendation ("R & R") to file specific written objections to the R & R, and a failure to file timely written objections would result in limited review by the District Court and waiver of the right to appeal the District Court's decision. (Dkt. No. 7 at 5). Plaintiff filed no written objection to the R & R.

The Magistrate Judge makes only a recommendation to this Court. The recommendation has no presumptive weight, and the responsibility to make a final determination remains with the Court. *Mathews v. Weber*, 423 U.S. 261 (1976). The Court is charged with making a *de novo* determination of those portions of the Report and Recommendation to which specific objection is made. The Court may accept, reject, or modify, in whole or in part, the recommendation of the Magistrate Judge. 28 U.S.C. § 636(b)(1).

Having fully consider the R & R, the record, and the relevant legal standards, the Court finds that the Magistrate Judge ably and accurately set forth the legal and factual issues in this matter and correctly concluded that the Plaintiff's motion to proceed without payment of fees and costs should be denied. Therefore, the Court adopts the R & R as the order of this Court and denies Plaintiff's motion to proceed without payment of fees and costs. The Plaintiff is given 14 days from the date of this order to pay to the Clerk the \$400 filing fee.

AND IT IS SO ORDERED.



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Richard Mark Gergel  
United States District Court

January 16, 2015  
Charleston, South Carolina